

CERTIFICATE

2019

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of

Whitewater River Consolidated Fire District

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditures for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

		Page No.	2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.				
General	19-3622	6	182,801	144,768	5.152
Debt Service	10-113				
Non-Budgeted Funds		7			
Totals	XXXXXXXXXXXXXX		182,801	144,768	5.152
Budget Summary		8	Resolution required? Vote publication required?		No
Neighborhood Revitalization Rebate					

Assisted by:
George, Bowerman & Noel, P.A.

Address:
301 N. Main Street, Suite 1350
Wichita, Kansas 67202

Email:
ggeorge@cpa.kscoxmail.com

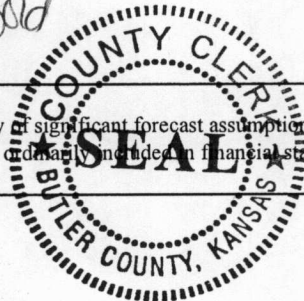
Final Assessed Valuation:	County Clerk's Use Only
Butler County	16,634,671
Harvey County	11,463,172
0	
0	
0	
Total Assessed Valuation	28,097,843
	November 1, 2018 Valuation

Attest: November 28, 2018

Sue Archer
County Clerk
Clatum Jafford

Lennie L. Buller
Allen Patterson
Daleen Yule
Donny Rasmussen
Governing Body

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report.
Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting
are not included.



Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 139,983
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 139,983

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+	194,203	
5. Increase in personal property for 2018:			
5a. Personal property 2018	+	1,114,139	
5b. Personal property 2017	-	1,016,856	
5c. Increase in personal property (5a minus 5b)	+	97,283	
		(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018:		74,005	
7. Total valuation adjustment (sum of 4, 5c, 6)		365,491	
8. Total estimated valuation July, 1, 2018		28,096,556	
9. Total valuation less valuation adjustment (8 minus 7)		27,731,065	
10. Factor for increase (7 divided by 9)		0.01318	
11. Amount of increase (10 times 3)	+	\$ 1,845	
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	141,828	
13. Debt service levy in this 2019 budget		0	
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		141,828	
15. Consumer Price Index for all urban consumers for calendar year 2017		0.021	
16. Consumer Price Index adjustment (3 times 15)	\$	2,940	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	144,768	

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CPA Summary

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Whitewater River Consolidated Fire District
Butler County

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2018 Funds	Budgeted	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
			MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		139,983	14,486	282	339	310	63
Debt Service		0	0	0	0	0	0
		0	0	0	0	0	0
		0	0	0	0	0	0
Total		139,983	14,486	282	339	310	63

County Treas Motor Vehicle Estimate

14,486

County Treas Recreational Vehicle Estimate

282

County Treas 16/20M Vehicle Estimate

339

County Treas Commercial Vehicle Tax Estimate

310

County Treas Watercraft Tax Estimate

63

MVT Factor 0.10348

RVT Factor 0.00201

16/20M Factor 0.00242

Comm Veh Factor 0.00221

Watercraft Factor 0.00045

CPA Summary

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Schedule of Transfers

***Note:** Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

See accompanying summary of significant forecast assumptions and accountants' compilation report.
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STATEMENT OF INDEBTEDNESS

Whitewater River Consolidated Fire District
Butler County

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
NONE							
				Total	0	0	0

*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

CPA Summary

CFA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report.
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Whitewater River Consolidated Fire District
Butler County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

General

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	132,658	41,240	23,020
Receipts:			
Ad Valorem Tax	129,140	139,983	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,404	2,000	2,000
Motor Vehicle Tax	11,434	14,137	14,486
Recreational Vehicle Tax	250	266	282
16/20M Vehicle Tax	324	334	339
Commercial Vehicle Tax	634	953	310
Watercraft Tax	54	137	63
LAVTR			0
Sale of Excess Equipment	9,150	0	0
Reimbursements	5,502	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,619	1,500	1,500
Neighborhood Revitalization Rebate			0
Miscellaneous	10	250	250
Does misc. exceed 10% of Total Receipts			
Total Receipts	160,521	159,560	19,230
Resources Available:	293,179	200,800	42,250
Expenditures:			
Vehicle Maintenance	2,050	3,500	3,500
Property Maintenance	0	0	2,000
Fuel	2,879	5,000	5,000
Utilities	5,640	6,400	9,800
Communications	239	5,000	5,000
Equipment Insurance	8,084	9,000	9,000
Property Insurance	0	0	1,500
Volunteer Insurance	4,706	4,000	4,000
Fire Supplies	4,147	3,000	3,000
Medical Supplies	269	900	900
Training	1,869	2,000	1,000
Legal Counsel	0	500	500
Accounting Services	3,516	4,000	4,000
Capital Outlay	36,365	99,430	88,551
Personnel Services	26,290	23,550	33,550
Office Supplies	2,122	2,000	2,000
Volunteer Benefits	3,763	4,500	4,500
Fire Gear Replacement	0	5,000	5,000
Transfer to Equipment Reserve Fund	150,000	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	251,939	177,780	182,801
Unencumbered Cash Balance Dec 31	41,240	23,020	xxxxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	262,033	177,780	182,801
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	182,801
		Tax Required	140,551
		Delinquent Comp Rate: 3.0%	4,217
		Amount of 2018 Ad Valorem Tax	144,768

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2019

NON-BUDGETED FUNDS
(Only the actual budget year for 2017 is to be shown)

Whitewater River Consolidated Fire District

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Equipment Reserve		Donations							
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	169,609	Cash Balance Jan 1	4,395	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Transfer from General Fund		Donations		1,815					
		Interest Earnings		8					

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of
Whitewater River Consolidated Fire District
Butler County

will meet on August 20, 2018 at 8:00 P.M. at the Elbing City Council Room, 215 N. Main, Elbing, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at 119 S. Main, Whitewater, Kansas and will be available at this hearing.

SUPPORTING COUNTIES
Butler County (home county) Harvey County

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	251,939	5.326	177,780	5.326	182,801	144,768	5.153
Debt Service							
Non-Budgeted Funds	50						
Totals	251,989	5.326	177,780	5.326	182,801	144,768	5.153
Less: Transfers	150,000		0		0		
Net Expenditures	101,989		177,780		182,801		
Total Tax Levied	140,954		139,983		xxxxxxxxxxxxxxxx		
Assessed Valuation:	26,451,014		26,281,953		28,096,556		

Outstanding Indebtedness,

	2016	2017	2018
Jan 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Sue Archer
Treasurer

(Published in The Butler County Times-Gazette August 4, 2018.)

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Debt Service							
Non-Budgeted Funds	50						
Totals	251,989	5.326	177,780	5.326	182,801	144,768	5.153
Less: Transfers	150,000		0		0		
Net Expenditures	101,989		177,780		182,801		
Total Tax Levied	140,934		139,983		XXXXXXXXXXXXXXXXXX		
Assessed Valuation:	26,451,014		26,281,953		28,096,556		

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	2016	2017	2018
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G.O. Bonds	0	0	0
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Treasurer